



JAN 28 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Philip J. Simpson et al. Docket No.: 029011-0308042
Serial No.: 10/771,093 Group Art Unit: 3724
Filing Date: February 2, 2004 Examiner: Anderson, Gregory A.
For: **MANIPULATION AND CUTTING SYSTEM AND METHOD**

AMENDMENT AND RESPONSE TO RESTRICTION REQUIREMENT

MAIL STOP AMENDMENT
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicants submit the following response to the Office Action dated September 4, 2007:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.